

## Attachment 13B: Reconciliation Descriptions

### **RECONCILIATION REQUIREMENTS FOR THE QUARTERLY FINANCIAL STATEMENTS**

The following are required reconciliations. Reconciliation does not mean that amounts must agree. The differences between the amounts, however, should have an identifiable cause and be supported. Timing differences are an example of an acceptable reconciling difference. The first section shows the reconciliation within the quarterly financial statements (i.e., Balance Sheet, Line 2 to Balance Sheet, Line 7 or Balance Sheet to Statement of Changes in Net Position). The next four sections of this attachment show the reconciliation between the financial statements and the Report on Budget Execution (SF 133), the Accounting Report (M) 1307, the Report on Reimbursements (DD 725) and the Report on Receivables Due from the Public. The last section shows the reconciliation between selected accounts in support of the Statement of Financing.

In each section, the lines listed under the left column should equal the statements and the lines listed under the right column. Special considerations will be noted at the beginning of a section as well as throughout the section.

The Standard, Current Year to Prior Year, and the Statement to Footnotes reconciliations must be in balance in Defense Departmental Reporting System – Audited Financial Statements (DDRS-AFS). In addition, reconciliations 4, 5, 6, 8, 9, 10, 11 and 13 of the Section V reconciliations must be in balance. Reconciliations that compose the Standard, Current Year to Prior Year, and Section V Reconciliations in DDRS-AFS are in this attachment. The Statement to Footnote Report can be found in DDRS-AFS.

#### Section I. Reconciliation Requirements for the Quarterly Financial Statements

Quarterly Financial Statement		Quarterly Financial Statement	
<b>Balance Sheet</b>		<b>Balance Sheet</b>	
Accounts Receivable	Line 1.C.	Federal Agencies' Centralized Trial-balance System (FACTS) accounts receivable from the public (attribute nonfederal). Also, reconcile with the receivables from the public in the quarterly "Report on Receivables Due From the Public."	
<b>Balance Sheet</b>		<b>Balance Sheet</b>	
Total Assets	Line 2	Total Liabilities and Net Position	Line 7
<b>Statement of Changes in Net Position (SCNP)</b>		<b>Statement of Changes in Net Position</b>	
Fiscal Year (FY) 2005 Net Position-Beginning of Period	Line 1 Cumulative Results of Operations <b>Plus</b> Line 1 Unexpended Appropriations	FY 2004 Net Position, End of Period	Line 8 Cumulative Results of Operations Plus Line 8 Unexpended Appropriations

### Attachment 13B: Reconciliation Descriptions

Quarterly Financial Statement		Quarterly Financial Statement	
<b>Statement of Changes in Net Position</b>		<b>Statement of Changes in Net Position</b>	
Appropriation Used – Unexpended Appropriation Section	Line U4D	Appropriation Used – Cumulative Results of Operation Section	Line C4D
<b>Statement of Budgetary Resources (SBR)</b>		<b>Statement of Budgetary Resources</b>	
FY 2005 Unobligated Balance - Beginning of the Period	Line 2.A.	FY 2004 Unobligated Balances – Available  FY 2004 Unobligated Balances – Not Available	Line 9A + 9B + 9C <b>Plus</b> Line 10
Total Budgetary Resources	Line 7	Total, Status of Budgetary Resources	Line 11
FY 2005 Obligated Balance, Net – Beginning of Period	Line 12	FY 2004 Obligated Balance, Net – End of Period	Lines 14.A., 14.B., 14.C. + 14.D.
<b>Balance Sheet</b>		<b>Statement of Changes in Net Position</b>	
Unexpended Appropriations	Line 5.A.	Unexpended Appropriations	Line 8
Cumulative Results of Operations	Line 5.B.	Cumulative Results of Operations	Line 8
<b>Statement of Net Cost</b>		<b>Statement of Changes in Net Position</b>	
Net Cost of Operations	Line 4	Net Cost of Operations	Line 7 Cumulative Results of Operations
<b>Statement of Net Cost</b>		<b>Statement of Financing</b>	
Net Cost of Operations	Line 4	Net Cost of Operations	Line 30
<b>Statement of Changes in Net Position</b>		<b>Statement of Financing</b>	
Net Cost of Operations	Line 7 Cumulative Results of Operations	Net Cost of Operations	Line 30
<b>Statement of Budgetary Resources</b>		<b>Statement of Financing</b>	
Obligations Incurred	Line B8C N8C	Obligations Incurred	Line 1
Spending Authority from Offsetting Collections Subtotal Anticipated for rest of year , without Advances Recoveries of Prior Year Obligations	Line 3.F. <b>LESS</b> Line 3.C. <b>PLUS</b> Line 4	Spending Authority from Offsetting Collections and Recoveries (-)	Line 2
<b>Statement of Financing</b>		<b>Statement of Changes in Net Position</b>	
Donations and Forfeiture of Property	Line 6	Donations and Forfeiture of Property	Line C5A

### Attachment 13B: Reconciliation Descriptions

Quarterly Financial Statement		Quarterly Financial Statement	
<b>Statement of Financing</b>		<b>Statement of Changes in Net Position</b>	
Transfers In/Out without Reimbursement	Line 7	Transfers In/Out without Reimbursement	Line C5B
Imputed Financing from Costs Absorbed by Others	Line 8	Imputed Financing from Costs Absorbed by Others	Line C5C
Other	Line 9	Other Budgetary Financing Sources	Line C5D
<b>Statement of Financing</b>		<b>Statement of Budgetary Resources</b>	
Offsetting Receipts	Line 4	Offsetting Receipts	Line 16

#### Section II. Reconciliation Requirements for the Statement of Budgetary Resources and the Report on Budget Execution (SF-133) (General Fund and Working Capital Fund Reporting Entities)

Statement of Budgetary Resources		Report on Budget Execution (SF-133)	
Budget Authority: Appropriation Received	Line 1.a	Budget Authority: Appropriation	Line 1A
Borrowing Authority	Line 1.b	Borrowing Authority	Line 1B
Contract Authority	Line 1.c	Contract Authority	Line 1C
Net Transfers (+/-)	Line 1.d	Net Transfers (+ or -)	Line 1D
Other	Line 1.e	Other	Line 1E
Unobligated Balance: Beginning of Period	Line 2.a	Unobligated Balance: Brought forward, October 1	Line 2A
Net Transfers Actual (+/-)	Line 2.b	Net transfers, Actual (+ or -)	Line 2B
Anticipated Transfers Balance	Line 2.c	Anticipated transfers (+ or -)	Line 2C
Spending Authority Offsetting Collections: Earned: Collected	Line 3.a.1	Spending Authority Offsetting Collections: Earned: Collected	Line 3A1
Spending Authority		Spending Authority	

### Attachment 13B: Reconciliation Descriptions

Offsetting Collections: Earned: Receivable from Federal sources	Line 3.a.2	Offsetting Collections: Earned: Receivable from Federal sources	Line 3A2
<b>Statement of Budgetary Resources</b>		<b>Report on Budget Execution (SF-133)</b>	
Spending Authority Offsetting Collections: Change in Unfilled Customer Orders: Advance Received	Line 3.b.1	Spending Authority Offsetting Collections: Change in Unfilled Customer Orders: Advance Received	Line 3B1
Spending Authority Offsetting Collections: Change in Unfilled Customer Orders: Without Advance From Federal Sources	Line 3.b.2	Spending Authority Offsetting Collections: Change in Unfilled Customer Orders: Without Advance From Federal Sources	Line 3B2
Spending Authority Offsetting Collections Anticipated for Rest of Year, w/o Advance	Line 3.c	Spending Authority Offsetting Collections Anticipated for Rest of Year, w/o Advance	Line 3C
Spending Authority Offsetting Collections: Previously unavailable	Line 3.d	Spending Authority Offsetting Collections: Previously unavailable	Line 3.d
Spending Authority Offsetting Collections : Transfers from Trust Funds	Line 3.e	Spending Authority Offsetting Collections : Transfers from Trust Funds: Collected Anticipated	Line 3E1 <b>PLUS</b> Line 3E2
Subtotal	Line 3.f	Spending Authority Offsetting Collections: Earned: Collected Receivable from Federal sources  Spending Authority Offsetting Collections: Change in Unfilled Customer Orders: Advance Received Without Advance From Federal Sources  Spending Authority	Line 3A1 <b>PLUS</b> Line 3A2 <b>PLUS</b>      Line 3B1 <b>PLUS</b> Line 3B2 <b>PLUS</b>

### Attachment 13B: Reconciliation Descriptions

		Offsetting Collections Anticipated for the rest of year, w/o Advances	Line 3C <b>PLUS</b>
		Spending Authority Offsetting Collections: Previously unavailable	Line 3D <b>PLUS</b>
		Spending Authority Offsetting Collections : Transfers from Trust Funds: Collected Anticipated	Line 3E1 <b>PLUS</b> Line 3E2
<b>Statement of Budgetary Resources</b>		<b>Report on Budget Execution (SF-133)</b>	
Recoveries of Prior Year Obligations	Line 4	Recoveries of prior year obligations: Actual Anticipated	Line 4A <b>PLUS</b> Line 4B
Temporarily Not Available Pursuant to Public Law	Line 5	Temporarily Not Available Pursuant to Public Law	Line 5
Permanently not available	Line 6	Permanently not available: Cancellations of Expired and No-Year Accounts Enacted Recissions Capital Transfers and Redemption of Debt Other Authority Withdrawn Pursuant to Public Law Anticipated Rest of Year	Line 6A <b>PLUS</b> Line 6B <b>PLUS</b>  Line 6C <b>PLUS</b>  Line 6D <b>PLUS</b>  Line 6E <b>PLUS</b>  Line 6F
Total Budgetary Resources	Line 7	Total Budgetary Resources	Line 7
Obligations Incurred: Direct	Line 8.a	Obligations Incurred: Direct: Category A Total, Category B Exempt from Apportionment	Line 8A1 <b>PLUS</b> Line 8A2 <b>PLUS</b>  Line 8A3
Obligations Incurred: Reimbursable	Line 8.b	Obligations Incurred: Reimbursable: Category A Total, Category B	Line 8B1 <b>PLUS</b> Line 8B2 <b>PLUS</b>

### Attachment 13B: Reconciliation Descriptions

		Exempt from Apportionment	Line 8B3
Subtotal	Line 8.c	Obligations Incurred: Direct: Category A Total, Category B Exempt from Apportionment  Obligations Incurred: Reimbursable: Category A Total, Category B Exempt from Apportionment	Line 8A1 <b>PLUS</b> Line 8A2 <b>PLUS</b>  Line 8A3 <b>PLUS</b>  Line 8B1 <b>PLUS</b> Line 8B2 <b>PLUS</b> Line 8B3
<b>Statement of Budgetary Resources</b>		<b>Report on Budget Execution (SF-133)</b>	
Unobligated Balance: Apportioned	Line 9.a	Unobligated Balance: Apportioned: Balance, Currently Available Anticipated	Line 9A1 <b>PLUS</b> Line 9A2
Unobligated Balance: Exempt from Apportionment	Line 9.b	Unobligated Balance: Exempt from Apportionment	Line 9B
Unobligated Balance: Other Available	Line 9.c	Unobligated Balance: Other Available	Line 9C
Unobligated Balances Not Available	Line 10	Unobligated Balance Not Available: Apportionment for Subsequent Periods Deferred Withheld Pending Recission Other	Line 10A <b>PLUS</b> Line 10B <b>PLUS</b>  Line 10C <b>PLUS</b> Line 10D
Total Status of Budgetary Resources	Line 11	Total Status of Budgetary Resources	Line 11
Obligated Balance, Net, Beginning of Period	Line 12	Obligated Balance, Net as of 1 October	Line 12
Obligated Balance Transferred, Net (+/-)	Line 13	Obligated Balance Transferred, Net (+ or -)	Line 13
Obligated Balance, Net, End of Period: Accounts Receivable	Line 14.a	Obligated Balance, Net, End of Period: Accounts Receivable (-)	Line 14A
Unfilled Customer	Line 14.b	Unfilled Customer	Line 14B

### Attachment 13B: Reconciliation Descriptions

Orders from Federal Sources		Orders from Federal Sources	
Undelivered Orders	Line 14.c	Undelivered Orders (+)	Line 14C
Accounts Payable	Line 14.d	Accounts Payable (+)	Line 14D
Total Outlays: Disbursements	Line 15.a	Outlays: Disbursement (+)	Line 15A
Collections	Line 15.b	Collections (-)	Line 15B
Subtotal	Line 15.c	Outlays: Disbursement (+) Collections (-)	Line 15A <b>PLUS</b> Line 15B

### Section III. Reconciliation Requirements for the Quarterly Financial Statement and the Accounting Report (M) 1307 (Working Capital Fund Reporting Entities Only)

NOTE: There may be differences between the consolidated level of the Quarterly Financial Statement and the Accounting Report (M) 1307 because of eliminating entries for revenue, expenses, accounts receivable and accounts payable. The differences, however, should reconcile to the eliminating entry value.

Quarterly Financial Statement		Accounting Report (M) 1307	
Balance Sheet		Statement of Financial Position	
This reconciliation does not apply to agencies reporting below the appropriation level and where the fund-holder does not allocate cash down to the individual agencies within that fund			
Fund Balance with Treasury	Line 1.A.1.	Fund Balance with Treasury	Line 1
Accounts Receivable, Net		Accounts Receivable, Net	
Intragovernmental	Line 1.A.3.	Intragovernmental	Line 3.a.
Non-Federal	Line 1.C.	Non-Federal	Line 3.b.
Total Assets	Line 2	Total Assets	Line 11
Accounts Payable		Accounts Payable	
Intragovernmental	Line 3.A.1.	Intragovernmental	Line 12.a.1.
Non-Federal	Line 3.B.	Non-Federal	Line 12.a.2.
Note: If there is a difference between the Quarterly Financial Statements value and the AR 1307 for accounts payable, check Standard General Ledger (SGL) 2130 , which is included in accounts payable on the Quarterly Financial Statements and included in the AR 1307, line 12h.			
Total Liabilities	Line 4	Total Liabilities	Line 14
Unexpended	Line 5.A.	Unexpended	Line 15.a.

### Attachment 13B: Reconciliation Descriptions

Quarterly Financial Statement		Accounting Report (M) 1307	
Appropriations		Appropriations	
Cumulative Results of Operations	Line 5.B.	Invested Capital	Line 15.c. <b><u>Plus</u></b>
		Accumulated Operating Results	Line 15.b. <b><u>Plus</u></b>
		Net outlay transfer	Transfer of collections and disbursements to departmental level as of September 30, if applicable
Total Net Position	Line 6	Total Net Position	Line 15 <b><u>Plus</u></b>
			Transfer of collections and disbursements to departmental level as of September 30, if applicable
Total Liabilities and Net Position	Line 7	Total Liabilities and Net Position	Line 16 <b><u>Plus</u></b>
		Net outlay transfer	Transfer of collections and disbursements to departmental level as of September 30, if applicable
<b>Balance Sheet</b>		<b>Statement of Operations and Changes in Net Position, Part II – Changes in Net Position</b>	
Total Net Position	Line 6	Total Equity - End of Period	Line 2
<b>Statement of Net Cost</b>		<b>Statement of Operations and Changes in Net Position, Part I – Revenues and Financing Sources</b>	
Total Program Cost	Line 1.A <b><u>Plus</u></b>	Total Expenses <b><u>Plus (Minus)</u></b>	Line 8 <b><u>Plus</u></b>
Costs Not Assigned to Program	1.D. <b><u>Plus</u></b> Line 2	Extraordinary Items	Line 10
Less Earned Revenue	Line 1.B <b><u>Plus</u></b> 1.E	Revenue from Sales of Goods and Services Gross Revenue from Sales	Line 2.a. (reverse sign)
		Minus: Credits Allowed on Sales	Line 2.b. (reverse sign)



### Attachment 13B: Reconciliation Descriptions

Quarterly Financial Statement		Accounting Report (M) 1307	
Statement of Changes in Net Position		Statement of Operations and Changes in Net Position, Part II - Changes in Net Position	
Prior Period Adjustments	Line 2 Cumulative Results of Operations <b><u>Plus</u></b> Line 2 Unexpended Appropriations	Plus (Minus): Prior Period Adjustments to Accumulated Operating Results	Line 1.B.(1).b

## Attachment 13B: Reconciliation Descriptions

### Section IV. Reconciliation Requirements for the Quarterly Financial Statements and the DD 725 Supplemental: Total Reimbursement (General Fund and Working Capital Fund Reporting Entities)

Quarterly Financial Statement		Other Financial Reports	
Statement of Budgetary Resources		Report on Reimbursements (DD 725)	
Spending Authority from Offsetting Collections	Line 3.E. + Anticipated on Line 10	Total Reimbursements	Column D

### Section V. Reconciliation Requirements Between Selected Accounts in Support of the Statement of Financing

Standard General Ledger Accounts		Standard General Ledger Accounts	
Reconciliation #1: Obligations to Cost and Capitalization			
Obligations	Additional Information Required	Cost and Capitalization	Additional Information Required
E 4902 E-B 4901 E 4908 E 4981 E 4982 E 4971 E 4972   			

### Attachment 13B: Reconciliation Descriptions

Standard General Ledger Accounts		Standard General Ledger Accounts	
4277 4283 4287		5750 5790 5800 5900 * NonExchange ,Trust Fund Only	*NonExchange Applicable to revenue *NonExchange Exchange
<b>Reconciliation #3: Offsetting Collections Receivables to Entity Governmental Receivables</b>			
Offsetting Collections Receivables	Additional Information Required	Entity Governmental Receivables	Additional Information Required
4126 4166 4225 4251 4283 4287		1310   1320 1330 1335 1340  1350 1360	Entity, Government, excludes refunds receivable Entity, Government Entity, Government Entity, Government Entity, Government applicable to receivables and loans, Government Entity, Government Entity, Government Applicable to receivables And loans
<b>Reconciliation #4: Change in Unfunded Liabilities to Future Funded Expenses</b>			
Unfunded Expenses	Additional Information Required	Change in Unfunded Liabilities	Additional Information Required
<b>The amounts reported as Unfunded Expenses and as Changes in Unfunded Liabilities must balance. Note:</b> The only acceptable variance is custodial liability. The offset to custodial liability is usually a non-entity asset account not the future funded expense account.			
6800 6850		E-B 2140 E-B 2160 E-B 2170 E-B 2190 E-B 2220 E-B 2225 E-B 2290	Unfunded; Debt Only Unfunded Unfunded Unfunded Unfunded Unfunded Unfunded

### Attachment 13B: Reconciliation Descriptions

Standard General Ledger Accounts		Standard General Ledger Accounts	
		<b>E-B 2520</b> <b>E-B 2610</b> <b>E-B 2620</b> <b>E-B 2630</b> <b>E-B 2910</b> <b>E-B 2920</b> <b>E-B 2940</b> <b>E-B 2960</b> <b>E-B 2990</b> <b>E-B 2980</b> <b>E-B 2995</b> Less: Change – Custodial Liability (2980)	Unfunded Unfunded Unfunded Unfunded Unfunded Unfunded Unfunded Unfunded Unfunded Unfunded Unfunded Unfunded
<b>Reconciliation #5: Unexpended Obligations – Prepaid to Advances and Other Prepayments</b>			
<b>Unexpended Obligations – Prepaid</b>	<b>Additional Information Required</b>	<b>Advances to Others and Prepayments</b>	<b>Additional Information Required</b>
4802 4832 4882 4872		1410 1450	
<b>Reconciliation #6: Unfilled Customer Orders with Advance to Unearned Revenue</b>			
<b>Unfilled Customer Orders with Advance</b>	<b>Additional Information Required</b>	<b>Unearned Revenue</b>	<b>Additional Information Required</b>
4222		2310	
<b>Reconciliation #7: Expended Authority – Unpaid to Funded Liabilities</b>			
<b>Expended Authority-Unpaid</b>	<b>Additional Information Required</b>	<b>Funded Liabilities</b>	<b>Additional Information Required</b>
4901 4931 4971 4981		2110 2120 2130 2140 2155 2160 2190 2210 2211 2213 2215 2216 2217 2218 2590  2940 2990	Funded Funded DoD Only Funded Funded Funded Funded Funded Funded Funded Funded Funded Funded Funded Funded Funded Funded, Debt to FFB and Debt to Other FFB Funded Funded

### Attachment 13B: Reconciliation Descriptions

Standard General Ledger Accounts		Standard General Ledger Accounts	
Reconciliation #8: Appropriation Received on Statement of Budgetary Resources to Appropriation Received on Statement of Change in Net Position			
The reconciliation is not applicable to trust and special funds or reimbursable activities			
Budgetary Appropriation Received SBR	Additional Information Required	Proprietary Appropriation Received SCNP	Additional Information Required
4111 4112 4114 4115 4117 4118 4119 4123 4124 4125 4126 4127 4128 4129 4138 4150 4157 4158 4384 4391 4394  Less: 4114, 4384, 4394		3101	

Standard General Ledger Accounts		Standard General Ledger Accounts	
Reconciliation #9: Unexpended Appropriation Adjustment on Statement of Budgetary Resources to Unexpended Appropriation Adjustment on Statement of Change in Net Position			
This reconciliation is required to have zero difference.			
Budgetary Unexpended Appropriation Adjustment (SBR)	Additional Information Required	Proprietary Unexpended Appropriation Adjustment (SCNP)	Additional Information Required
4130 4350 4391 4392 4393		3106	

### Attachment 13B: Reconciliation Descriptions

Standard General Ledger Accounts		Standard General Ledger Accounts	
4396			
<b>Reconciliation #10: Change in Actuarial Liabilities to Changed in Actuarial Liabilities from Statements</b>			
The amounts reported in the Change in Actuarial Liabilities and the Total Change in Actuarial Liabilities from the Statements must balance. There cannot be a variance.			
<b>Total Change in Actuarial Liabilities</b>	<b>Additional Information Required</b>	<b>Total Change in Actuarial Liabilities from Financial Statements</b>	<b>Additional Information Required</b>
E-B 2650 E-B 2690	FECA Related Only	7600	
<b>Reconciliation #11: Imputed Cost to Imputed Financing</b>			
The amounts reported in Total Imputed Costs and Total Imputing Financing must balance. There cannot be a variance.			
<b>Total Imputed Cost</b>	<b>Additional Information Required</b>	<b>Total Imputed Financing</b>	<b>Additional Information Required</b>
6730		5780	
<b>Reconciliation #12: Budgetary Cash/Proprietary Cash and Investments</b>			
<b>Budgetary Cash</b>	<b>Additional Information Required</b>	<b>Proprietary Cash and Investments</b>	<b>Additional Information Required</b>
4047 4060 4070 4120 4126 4130 4131 4133 4134 4135 4136 4138 4139 4140 4141 4144 4149 4160 4166 4210 4221 4225 4251 4281 4283 4285 4286 4287 4310	Subtract     Subtract   Subtract   Subtract	1010   1340  1610 1611 1612 1613 1620 1621 1622 1690	USSGL 1010Excludes Non-Entity Cash   Trust Fund Only Investment-Interest Purchased Only  MRF & MERHCF Only MRF & MERHCF Only

### Attachment 13B: Reconciliation Descriptions

Standard General Ledger Accounts		Standard General Ledger Accounts	
4384			
4394			
4420			
4430			
4450			
4510			
4610			
4620			
4630			
4650			
4690			
4700			
4720			
4801			
4871			
4881			
4901			
4971			
4981			
<b>Reconciliation #13: Budgetary Unexpended Appropriation/ Proprietary Unexpended Appropriation</b>			
<b>The reconciliation is not applicable to trust and special funds or reimbursable activities.</b>			
<b>Budgetary Unexpended Appropriation</b>	<b>Additional Information Required</b>	<b>Proprietary Unexpended Appropriation</b>	<b>Additional Information Required</b>
4060		3100	
4070		3101	
4210		3102	Federal Only
4310		3103	Federal Only
4420		3106	
4430		3107	
4450	Direct	3108	
4510	Direct	3109	
4590			
4610	Direct		
4620	Direct		
4630	Direct		
4650			
4690	Direct		
4700	Direct		
4720	Direct		
4801	Direct		
4802	Direct		
4871	Direct		
4881			
4882			

### Attachment 13B: Reconciliation Descriptions

Standard General Ledger Accounts		Standard General Ledger Accounts	
Reconciliation #14: Reserved for Future Use			
Reconciliation #15: Reserved for Future Use			
Reconciliation # 16 : Proprietary Appropriation Transfers on SCNP to Budgetary Appropriation Transfers on SBR			
The reconciliation is applicable to Appropriated Funds Only			
Budgetary Appropriation Transfers	Additional Information Required	Proprietary Appropriation Transfers	Additional Information Required
4170		3102	Federal
4176		3103	Federal
4190			
4191			

### Section VI. Reconciliation Requirements for the Quarterly Financial Statements and the Report on Receivables Due From the Public

Quarterly Financial Statement		Other Financial Reports	
<b>Balance Sheet</b>		<b>Report on Receivables Due From the Public</b>	
Accounts Receivable <b>Plus</b> Loans Receivable	Line 1.C. (Excludes Allowance Account) Line 1.D(Excludes Allowance Account)	Section A: Receivables and Collection  Section A: Interest & Late Charges	Line 7  <b>Plus</b> Line 9